

As of end of November 2019
2.00 months/12.00 months in FY = 17%

City of Huntsville, TX
Unallocated Reserve Summary

| | Balance Forward from 9/30/19 (unaudited) | YTD Revenue | *YTD Expenditures | YTD Ending Balance | Reserve Requirement | Current Month Expenses | YTD Expenditures | Full-year Amended Budget | YTD Encumbrances | YTD Variance | % Budget Remaining |
|---|--|--------------|-------------------|--------------------|---------------------|------------------------|------------------|--------------------------|------------------|-----------------|--------------------|
| Governmental & Debt Funds | | | | | | | | | | | |
| 101 | \$ 12,541,490 | \$ 5,308,349 | \$ 5,056,084 | \$ 12,793,754 | \$ 6,762,836 | \$ 2,966,785 | \$ 5,056,084 | \$ 28,325,890 | \$ 1,396,832 | \$ (21,872,974) | 82% |
| 116 | \$ 398,030 | \$ 159,671 | \$ - | \$ 557,701 | \$ - | \$ - | \$ - | \$ 2,126,160 | \$ - | \$ (2,126,160) | 100% |
| Enterprise Funds | | | | | | | | | | | |
| 220 | \$ 9,590,386 | \$ 4,851,324 | \$ 6,057,150 | \$ 8,384,560 | \$ 6,311,647 | \$ 2,898,273 | \$ 6,057,150 | \$ 30,408,413 | \$ 436,790 | \$ (23,914,473) | 80% |
| 224 | \$ 2,724,077 | \$ 1,020,911 | \$ 869,250 | \$ 2,875,738 | \$ 1,508,819 | \$ 223,143 | \$ 869,250 | \$ 6,078,315 | \$ 1,999,101 | \$ (3,209,963) | 86% |
| Special Revenue Funds | | | | | | | | | | | |
| 618 | \$ 97,372 | \$ 44,884 | \$ 25,612 | \$ 116,644 | \$ - | \$ 9,062 | \$ 25,612 | \$ 213,451 | \$ 418 | \$ (187,421) | 88% |
| 663 | \$ 622,840 | \$ 136,366 | \$ 124,076 | \$ 635,129 | \$ - | \$ 56,460 | \$ 124,076 | \$ 640,169 | \$ 61,398 | \$ (454,695) | 81% |
| Internal Service & Equipment Funds | | | | | | | | | | | |
| 302 | \$ 2,383,163 | \$ 672,178 | \$ 835,679 | \$ 2,219,663 | \$ - | \$ 456,853 | \$ 835,679 | \$ 4,074,088 | \$ 15,347 | \$ (3,223,063) | 79% |
| 306 | \$ 4,688,107 | \$ 520,797 | \$ - | \$ 5,208,904 | \$ - | \$ - | \$ - | \$ 1,670,631 | \$ 1,603,890 | \$ (66,741) | 100% |
| 309 | \$ 550,072 | \$ 60,848 | \$ 9,190 | \$ 601,730 | \$ - | \$ 9,190 | \$ 9,190 | \$ 306,157 | \$ 25,222 | \$ (271,745) | 97% |

NOTE:

(Per our Fiscal and Budgetary Policies)

IV. RESERVES/UNALLOCATED FUNDS

A. OPERATING RESERVES/FUND BALANCES. The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. Generally, unallocated reserves for all operating funds excluding, Internal Service Funds, Capital Projects, and Special Revenue Funds shall be maintained at a minimum amount of 25% of the annual budget (less transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves shall not be used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.

Major Funds

